

N-172

(REV. 1997)

STATE OF HAWAII — DEPARTMENT OF TAXATION

**Claim for Tax Exemption by Person with Impaired Sight
or Hearing or by Totally Disabled Person****INDIVIDUAL:**

Name of Individual _____

Individual's Social Security No. _____

Spouse's Social Security No. _____

Street Address of Individual _____

City, State & ZIP Code _____

being (check applicable category)

- ☐ A person who is **blind** as defined in sec. 235-1, HRS,
- ☐ A person who is **deaf** as defined in sec. 235-1, HRS,
- ☐ A **person totally disabled** as defined in sec. 235-1, HRS,

CORPORATION:

Name of Corporation _____

Federal Employer I.D. No. _____

Street Address _____

City, State & ZIP Code _____

all of whose outstanding shares are owned by individuals who are (check all applicable categories)

- ☐ **Blind** as defined in sec. 235-1, HRS,
- ☐ **Deaf** as defined in sec. 235-1, HRS,
- ☐ **Person totally disabled** as defined in sec. 235-1, HRS,

hereby claim the benefits provided under the General Excise Tax and/or Income Tax Laws. (Check all applicable categories and provide the information requested. See reverse side for the definitions of blind, deaf, and person totally disabled.)

- ☐ General Excise Tax (sections 237-17 and 237-24(13), HRS)

(a) License No. _____

(b) Doing Business As (DBA) _____

(c) Business Address _____

(d) Type of Business _____

(e) Individual's Percentage of Ownership: _____ ; Spouse's percentage _____

- ☐ Income Tax (section 235-54, HRS) (for individuals only)

(a) Name on tax return (if joint, show both names) _____

**NOTE: DISABILITY OR IMPAIRMENT MUST BE CERTIFIED BY LICENSED PHYSICIANS,
OPTOMETRISTS, ETC., ON FORM N-857 WHICH MUST BE ATTACHED TO THIS FORM.**

I declare, under the penalties set forth in section 231-36, HRS, that I have examined this claim and to the best of my knowledge and belief, it is true, correct, and complete.

IN THE CASE OF A CORPORATION, THIS FORM MUST BE SIGNED BY AN OFFICER OR DULY AUTHORIZED AGENT.

Signature _____

Date _____

Title _____

—MAILING ADDRESSES—

Oahu District Office
P. O. Box 259
Honolulu, Hawaii 96809-0259

Maui District Office
P. O. Box 1169
Wailuku, Hawaii 96793-6169

Hawaii District Office
P. O. Box 833
Hilo, Hawaii 96721-0833

Kauai District Office
3060 Eiwa St., #105
Lihue, Hawaii 96766-1889

Taxpayer Information

The Internal Revenue Service (IRS) is issuing Individual Taxpayer Identification Numbers (ITINs) to certain aliens who are required to have a U. S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number. For Hawaii income tax purposes, the ITIN issued by the IRS must be used on Hawaii tax returns.

“Section 235-1 Definitions

‘Blind’ means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees. The impairment of sight shall be certified to on forms prescribed by the department of taxation on the basis of a written report on an examination performed by a qualified ophthalmologist or qualified optometrist.

* * *

‘Deaf’ means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is eighty-two decibels, A.S.A., or worse. The impairment of deafness shall be certified to by a qualified otolaryngologist on forms prescribed by the department of taxation.

* * *

‘Person totally disabled’ means a person who is totally and permanently disabled, either physically or mentally, which results in the person’s inability to engage in any substantial gainful business or occupation.

The disability shall be certified to by (1) a physician licensed under chapter 453 or 460, or both, (2) a qualified out-of-state physician who is currently licensed to practice in the state in which the physician resides, or (3) a commissioned medical officer in the United States Army, Navy, Marine Corps, or Public Health Service, engaged in the discharge of one’s official duty. Certification shall be on forms prescribed by the department of taxation.

* * * ”

Tax Benefits

For information on tax benefits provided under the General Excise Tax and/or Income Tax Laws, refer to Tax Information Release Nos. 89-3 and 94-2.